

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NEW YORK



UNITED STATES,

Plaintiff,

v.

23-CV-745 (JLS) (MJR)

JEFFERY COPP,

Defendant.

DECISION AND ORDER

Plaintiff, the United States of America, commenced this foreclosure action against Defendant, Jeffery Copp. *See* Dkt. 1. On October 31, 2024, Plaintiff filed a motion for summary judgment. Dkt. 37. Defendant responded (Dkt. 38), and Plaintiff replied. Dkt. 39.

On April 16, 2025, Judge Roemer¹ issued a Report and Recommendation (R&R), recommending that this Court: (1) grant Plaintiff's motion for summary judgment; (2) award Plaintiff damages, fees, and costs; and (3) grant Plaintiff an *in rem* judgment of foreclosure and sale pursuant to Federal Rule of Civil Procedure 56(a). Dkt. 41, at 11. Defendant objected to the R&R on the basis that Plaintiff failed to comply with New York Real Property Actions and Proceedings Law

¹ This Court referred the case to United States Magistrate Judge Michael J. Roemer for all proceedings under 28 U.S.C. §§ 636(b)(1)(A), (B), and (C). Dkt. 10.

(“RPAPL”) § 1320. *See* Dkt. 42. Plaintiff responded (Dkt. 44), and Defendant did not reply.


A district court may accept, reject, or modify the findings or recommendations of a magistrate judge. 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b)(3). A district court must conduct a *de novo* review of those portions of a magistrate judge’s recommendation to which a party objects. *See* 28 U.S.C. § 636(b)(1)(C); Fed. R. Civ. P. 72(b)(3).

This Court carefully reviewed Judge Roemer’s R&R, the objection briefing, and the relevant record. Based on its *de novo* review, the Court accepts and adopts the R&R’s recommendations.

For the reasons stated above, and in the R&R, the Court GRANTS Plaintiff’s [37] motion for summary judgment; awards Plaintiff damages, fees, and costs described in the R&R; and GRANTS Plaintiff an *in rem* judgment of foreclosure and sale, with a signed order to follow. The Clerk of Court is directed to close this case after the signed judgment of foreclosure and sale is docketed.

SO ORDERED.

Dated: July 28, 2025
Buffalo, New York



JOHN L. SINATRA, JR.
UNITED STATES DISTRICT JUDGE